

An Assessment of Influence of Budget Process on Budget Performance: The Experience of Kwara State

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ABSTRACT

This study assessed the effects of budgetary process on budget performance in public sector using Kwara State as a focus. Data were collected from primary and the secondary source using structured questionnaires administered to accounting officers, budget officers and the legislators in the State. The data collected were analysed with Kruskal-Wallis estimator. The study found that the existing budget process is significantly effective to attain better performance, though stakeholders on budget implementation differ on their perceived extent of compliance showing there has not been full compliance with the application of budget process. Finally, the study recommends improving extents of compliance with budget process via organising seminars and workshops by Kwara State Government for incumbent and would-be stakeholders in budget implementation and imposing sanction to serve as deterrent against failure to comply with established budget process.

INTRODUCTION

It has become a routine that governments at all level prepare and approve into law a summary of plan of the intended revenues and expenditures which are made in advance of government fiscal year concern a document called budget. In Nigerian context of public sector governance, budget preparation on annual basis has become a standard practice backed by legal provisions such as the constitution and financial regulations of the various states. Studies of Lucey (2002), Adams (2004), Lewis, 2007 and Babalola (2008) have shown that at both public and private sectors budget is a pivotal mean of translating the overall aims and objectives of an organization into detailed packages of actions, and determining the sources and uses of funds in order to allow performance evaluation of the people who are entrusted with the resources.

Government is held accountable to the citizenry on allocation, custody and use of the state resources through budget. The above functions are expected to be performed in accordance with established rules, policies and practices contained in the government financial regulation. Politicians, public analysts and scholars agreed that a well- formulated and properly implemented budget has the capacity to promote socio-economic well-being of the people, finance economic development projects and support public service administration. In spite of the potential benefits accruable from budgeting, there is a general skepticism on budget performance in Nigeria. This is not peculiar to Nigeria alone as 85% of the governments all over the world fail to provide adequate information for the public to hold them accountable (The Guardian, 2009). The time has come for imbuing integrity as part of the budget process in the public sector to foster objective assessment of impact that programmes and projects have on the average Nigerians rather than just fund released and spent.

Concerted efforts are being made in Nigeria and other countries of the world towards maximizing benefit accruable from public spending via monumental waves of budget reforms in the public sector. The needs for these reforms were necessitated by perceived unsatisfactory performance when compared with the expectations of the budget provisions. Budgets in public sector arise from the need to demonstrate accountability with the attendant goal of general improvement in the life of people. The International Federation of Accountants (IFAC) (1991) crystallizes the place of budget in public sector as a means to evaluate whether resources were obtained and utilized in accordance with legal requirements and provide adequate information for evaluating the government' or unit's performance in terms of costs, efficiency and accomplishments. These aims are hardly attained by many governments world over (IFAC, 1991).

Budget as the art and science of balancing competing demands for scarce resources at the disposal of the government is expected to be a reflection of government's policy, priorities, planning and implementation process for delivery of goods and services so as to improve the well-being of the citizenry (Moleketi, 1999). However, the present levels of infrastructures and economic conditions in Nigeria cannot be said to be in consonance with

the acclaimed level of budget performance at all tiers of government. It is the order of the day for governments at all levels to argue that available public resources have been utilized to improve the well-being of the citizenry, while in fact that improvement can neither be seen nor appreciated by the citizenry.

Studies on budget in public sector have focused on issues such as dominance level of various organs of government, effects of subordinates' participation on budget formulation and implementation, evaluating with budget when subordinates might have introduced slack to improve their performance evaluation without benchmark (Dearden and Husted, 1990; Dunk, 1993 & Fishers, Maines, Peffer and Sprinkle, 2002). Others are dominance of cash-based basis of accounting on budget accounting in public sector, incremental budgeting as the most applicable improvement technique, impact of citizens' participation and the effect of organized trade union on expenditure of government (Cowen and Dean, 1979; Marlow and Orsechowski, 1996; Coe, 2003; Ouda, 2003; Wamplier, 2003; Olorede, 2006; and Bammek, 2008).

It is evident from above studies that the effects of budget process on budget performance have received a relatively little attention. Thus, this study filled this gap by analyzing the effects of budgeting process on budget performance in public sector using Kwara State as the case study. In view of the fore-going objective, the hypothesis formulated to guide the study is that stakeholders on budget implementation do not differ in their perception on the effects of compliance with budget process on budget performance in Kwara State.

LITERATURE REVIEW

■ *The Concepts of Budget and Budget Process*

Budget, in public sector, is a plan of the government on how it will use the public resources to meet its objective of improving the general well-being of the citizenry. Baba (2006) considered budget as financial plan expressed in quantitative and usually monetary terms, which describes proposed expenditures and the means of financing them. It serves as a legal document that empowers government to incur expenditure as well as execute developmental projects. Similarly, Onyeonu (2005) considers a budget as an anticipated flow of fund and how such fund will be spent to achieve some specified objectives.

In a related view, Akinkugbe (2004) conceives budget as a planning in monetary form, stating income and expenditure of an entity in a defined period of time, in future, in order to attain a desired goal. In like view, Osiyemi (2005) is of the opinion that a budget is a monetized expression of targets to be accomplished in a given year by an individual, organization or nation, through a deliberate attempt tailored at achieving a super target over time with available and expected resources. Similarly, Akpa (2008) defined a budget as a statement of government intention for the society in the future period expressed in terms of estimated expenditures and indication of sources of financing these plans. However, he states areas of variation between government and private sector budgets among which are the fact that public budget is a rigid control device expressed in form of legal spending limits; in contrast, business budgets allowed flexibility in response to the dynamic operating business environment. Dandago (2006) asserted that budgeting by government is borne out of the economic fact of life and that no matter how wealthy a government, the wealth is scarce relative to the competing needs, thus a need for planning is imperative.

Budget is therefore an instrument of economic policy as it indicates the direction of the government and intention regarding the utilization of the state's resources. Also, budget in public governance serves as instrument of accountability and control, economic policy prescription, financial planning, management, performance evaluation, means of communicating plans to various accounting officers and motivator for the achievement of goals (Augusto, 2005). In a nutshell, a budget can be seen as a detailed description of spending and sources of obtaining the funds. It can also be inferred from the above definitions that a budget is an elaborate plan of all income and expenditure showing the organisation's financial plan and programmes to be executed within a defined future period. It is also a detailed plan of actions and expectations in the future quantified in monetary value stating how resources will be mobilized and applied, with a view to serving as an economic framework for the judicious use of state's resources.

■ *Budget Process in The Public Sector*

The process leading to the emergence of budget varies among countries in line with type of government and guidelines specified in the Constitution. Budget preparation in public sector lies with the Minister/ Commissioner of Finance and Economic Planning in a loop of events between the Minister/Commissioner of Finance, Accounting Officers of

MDAs and the legislators described as continuous and overlapping stages by Shadoan (1996). These stages according to Oshisami (1994) and Akpa (2008) include: policy review and development strategic planning, budget preparation and execution and budget accountability.

■ *Policy Review and Development Strategic Planning*

This involves the establishment of performance objectives within specified limit. At this phase, Government takes into account the macroeconomic fundamentals of the economy with participation of relevant stakeholders to evolve policy directives. The policy review is the budget message or pre-budget report. The message intends to describe significant changes as noted by Lewis (2007), in priorities from one year to another and give details of factors that account for those changes. The outcome of consultation with the stakeholders forms the basis of government plan or policy thrust for the coming fiscal year to be forwarded to the budget office economic planning.

■ *Budget Preparation and Execution*

This is the stage which according to Akpa (2008) comprises of call circular, advance proposal, budget hearing and presentation to executive, legislative examination, hearing and passage and assent to the appropriation bill. Call circulars according to Bammeké (2008) emanate from the budget office as a directive to all the ministries, departments and agencies to forward their advance proposal within a specified deadline for the coming fiscal year. This is followed by advance proposal which is a proposed list of estimates from ministries, departments and parastatals of government (MDA) for the coming fiscal year on personnel emoluments and other expenditure needed in order for a ministry, to carry out its duties. All ministries will forward their proposal to the Ministry of Finance and Head of service (for additional staff). The accounting officers of ministries are summoned to appear before the Estimate Committee to justify their proposal. The approving officers (Minister/Commissioner of Finance and Head of Service) make a rational allocation to various MDAs. The allocation is then communicated to the respective ministries so that a draft estimates could be prepared based on approved items on their proposal.

Legislative Examination, Hearing and Passage of Appropriation Bill is the stage at which the draft estimates after being reviewed by the Minister / Commissioner of Finance and Head of Service of Federation/ State is passed to the National Assembly / State House of Assembly. Public hearing may be summoned by the relevant committee of the House. Once the draft estimate is considered and passed by the House of Assembly in a Budget session it becomes appropriation estimate/bill. The appropriation estimate/bill is legally required to be given assent by the Chief Executive (President/Governor). The Chief Executive reserves the right to disagree with certain amendments made by the legislature especially if they are material. Once the appropriation estimates has been given assent by the Chief Executive, it becomes the Budget for the government fiscal year it covers.

■ *Budget Accountability*

This stage involves subjecting the extent of achievement of budgetary proposals to scrutiny at both the legislative and general public levels. Santiso (2007) identifies two prominent stages at this point of budgetary process as budget tracking, and reporting and auditing. For most government establishments, tracking and implementation of budget commence simultaneously. Budget tracking is concerned with analysing revenues and expenditures so as to ensure that the government's policy goals are attained. The aim is to determine the extent to which the strategic objectives of the budget have been communicated and understood by the various ministries of government. ICAN (2006) reiterates that in line with best international practice, all self accounting units have internal audit unit which is required to assist management to monitor the internal control systems. By law, both self-accounting and sub-accounting units are required to engage external auditors to express opinions on their financial statements. The audited accounts are made available to the public in pursuance of accountability.

■ *Theoretical Framework on Budgeting*

Different theoretical frameworks have been developed on public sector budgeting some of which are discussed. Bottom up theory is a normative theory of budgeting propounded, according to Tucker (1985), by the early studies of Pyhrr in the early 1970s. It involves the collation of all the needs or requests of the different units of an organisation presented in form of estimates of fund required for their proposed activities which are summed up by the central authority to obtain the total budget for the coming fiscal year. In order words, the approach adopted in bottom up budget is best explain by Zero-Based-Budgeting method that starts with base of zero and calculate cost of running each

programme from the scratch. While using the approach, each programme must be extensively reviewed to justify its inclusions in the budget. A distinguished feature of this theory is that it is applicable during prosperity. Bottom up theory permits extensive review of costs and benefits of programmes so as to prevent divisional heads from proposing weaker programmes and operating inefficiencies to the central authority. However, units of the organisation may be asking for what is actually not needed or more money than required.

Top down Theory of budgeting emerged in 1990s as a response to fiscal crisis encountered in budget formulation. Under this theory, the central authority or top management echelon places ceiling on the resources to be made available to the units. However, efforts are made to meet undiminished need of units so as to obtain a better performance from their operations. Among the prerequisites for top down budget are willingness to defend fiscal rules and good monitoring by the budget office, ability to prioritise programmes by MDAs and adherence to rules and ceiling by legislature. Some of the benefits of this theory are; ease of development, challenging the accounting officer of units to formulate efficient budget by setting optimal priorities, providing early guidance to budget planner thereby reducing or eliminating the need to cut budget. Top down theory arose mainly to cater for inefficient budget formulation arising from game playing between budget office and MDAS and the quest to attain effective fiscal consolidation of government programmes.

Incrementalism Theory is a budget approach that begins with the use of previous year budget figures as the base for next budget. Factors such as inflation, growths, changing conditions and other information gathered from forecast of upcoming year are taken into account. The paper work for preparing coming year budget is simplified. However inefficiency and inadequacy of previous year are built into budget for coming years. Advocates of this budgeting theory argue that both expert and non-expert accounting officers can develop budget on incremental basis and the incremental budget is the order of the day in most developing economies, Nigeria inclusive, as remark by Bammeké (2008). The drawbacks of the technique include transfer of inefficiency to the future, provision of poor information and failure to evaluate alternatives (Dandago and Tijjani, 2003). Others demerits are that it encourages "spend or lose it" syndrome, in-built budgetary slack is rarely reviewed, wrong assumption that operation will remain the same and failure according to (Bammeké, 2008) to finance new projects of high priority sufficiently.

Principal - Agent Theory of budget occurs in public sector in various manners (Leruth and Paul, 2007). It involves specifying an observable contract between the principal and the agent. In public sector, several principal agent relationships exist. For example, a minister/ commissioner (who can also be a political appointee) of line ministries is a principal with the main objective of making the agents (civil servants) under him/her to implement his/her promises. Another one can be seen from the relationship between the legislature/parliament (principal) which makes sure that the government/executive (agent) implements the government programmes.

However, the relationship between the Ministry of Finance and other line ministries is the broader form for principal – agent relationship in public sector. The Ministry of finance acts in the capacity of principal while supervising line ministries (agents) to ensure they produce a certain level of budget output as stated in budget. In the same manner the office of Accountant-General serves in the capacity of agent while rendering account of stewardship the executive to the populace who are the principal owners of the resources at the disposal of the government. From a review of above theories on budget, it can be concluded that in public sector, a budget is a legitimate instrument dominated by multiple, competing occasionally overlapping theories because of the wide range of institutions that government serves (Khan, 2002).

■ *Empirical Studies on Public Sector Budget*

Numerous studies have been carried out on budget. Dearden and Husted (1990) found that of the three tiers of government executive is the most dominant in the budgeting process and. This is possible for the executive via the doctoring of executive proposals, executive veto rule, and unfolding of uncertainty of economic indicators. Traditional budgeting which is cash- based and inherently inefficient and ineffective was found by Ouda (2003) to be popular in the Arab world. On the contrary, Cowen and Dean (1979) study revealed that zero-based budgeting gained significance in public sector in early 70s as 12 states and federal government of United State of American adopted it. The scenario is not the same in Nigeria where incremental budgeting had been popular since independence,

until recent past (Bammeke, 2008). This is similar to the finding of Olorede (2006) that the budgeting system in Nigeria has been that of traditional budgeting.

Wampler (2004) shows that participation of citizens in budgeting process in three Brazilian municipalities grants citizen greater authority. However, citizens' participation is observed to have reduced the ability to curb prerogatives of political office holders who prioritise earning the citizens' support rather strict implementation of budget with negative effect on level of accountability. In another study, Marlow and Orsechowski (1996) found that budget expenditure in the US is largely affected adversely by request for wage increase by membership of trade union. Coe (2003) advocates that the performance of budget at all levels of government will be improved with the use of budget analysts with versed knowledge of local economy at the preparatory and execution stage of the budget. Subsequent study by Coe further advocated improved transparency and accountability through external audit and legislative support by discharge of the oversight function in the management of public finance is desirable for better budget performance.

METHODOLOGY

The research design adopted is the explorative survey design which assists to obtain background information, to explain reason behind statistical difference in data obtained from group of respondents in order to test formulated hypothesis for quantification of a particular situation and conclusion (Ogunbameru, 2004). The use of exploratory design was premised on the ground that budget performance which is the focus of the study can be qualitatively measured thereby allowing testing the hypotheses formulated and draw inferences therefrom. The population of the study is Kwara State Government covering the 33 ministries and departments including the Kwara State House of Assembly through which the Government of Kwara State performs its statutory functions.

Purposive sampling technique was used to select sample size of 150 respondents to whom questionnaires were administered. The respondents were selected from three groups—namely the Budget Officers and the Accounting Officers of the 15 randomly selected ministries, departments and agencies of Kwara State and Legislators drawn from the Kwara State House of Assembly. The random selection of the ministries and departments was done by writing the names of all the 32 ministries and departments, with the exemption of the Kwara State House of Assembly on pieces of paper after which they were folded and randomly selected until the required 15 ministries and departments were selected. 12 representatives were randomly selected from the 3 senatorial zones.

The questionnaires were administered on the selected members of Kwara State House of Assembly, accounting officers and the budget officers who are seconded to the MDAs to assist in the formulation of budget in line with the policy thrust and guidelines stated by the executive organ from the Kwara State Ministry of Planning and Economic Development. Prior to the administration of the research instrument, its reliability and validity were tested. The questionnaires were pilot tested by giving copies of questionnaire to 10 accounting officers and budget officers of ministries and departments which were not part of those ministries and department selected for the study on two occasions, at an interval of two weeks using test re-test method. The mean responses showed correlation coefficient of 0.91 using Spearman Rank Correlation because of the ordinal nature of the measurement scale. Responses obtained from the questionnaires were analysed using Kruskal-Wallis Test at 5% level of significance.

FINDINGS AND DISCUSSIONS

Results of the survey showed that 37 or 31% accounting officers filled and returned questionnaires while 73 budget officers and 9 legislators representing 61% and 8% respectively of the valid 119 respondents with grand response rate of 79% from 150 questionnaires administered. 38 or 32% of the respondents have spent between 1 – 10 years in service while 81 or 68% have been on the job for more than 10 years. Only 14 respondents representing 12% of the sample size possessed O/Level qualifications while the remaining 105 equivalent to 88% are holders of post secondary and professional qualifications. This shows that majority of the respondents possessed adequate experienced with the implication that their opinions would be reliable. Thus, the data generated from the questionnaire would be relevant and sufficiently adequate for the study. Mean responses to operational questions were presented in Table 1 below;

■ Hypothesis Testing

In order to test this hypothesis stated in this study the mean responses of each group to the measurement variables stated on the questionnaire were computed to determine the level of agreement or otherwise with the questions. Meanwhile, mean response of above 3 was considered to represent agreement while below 3 meant the respondents disagree with the measurement variable statements. Kruskal-Wallis test was employed to identify if variation(s) exists in responses of the three groups under study. The model for the Kruskal-Wallis test statistics according to Spiegel and Stephen (1991) is as follow:

$$H = \frac{12}{N(N+1)} \left[\sum_{j=1}^k \frac{R_j^2}{n_j} \right] - 3(N+1)$$

Where, R_j = sum of ranks assigned to each group sample

N = number of sample from all groups

n_j = number of sample in each group

Table 1: Mean responses to the operational questions

Measurement Variables	Mean response			Ranking of means response		
	Acc	Bud	Leg	Acc	Bud	Leg
Awareness of budget process	3.79	3.96	3.51	10	16	4
Perception on the adequacy of budget process	3.78	3.42	3.44	9	2	3
Frequency of applying budget process	3.65	3.60	3.67	6	5	7
Perceived effect of budget process on budget Implementation	3.89	4.05	3.89	12	20	12
Role of budget process in achieving budget proposal	3.97	3.92	4.00	17	14	18
Constraints militate against budget process	4.16	4.01	3.89	21	19	12
Overall influence of budget process on budgetary performance	3.76	3.93	3.22	8	15	1
Total Ranking				83	91	57

Source: Research Survey, 2010

Key: acc= accounting officers budget= budget officers Leg= legislators

$$\begin{aligned}
 H &= \frac{12}{11(11+1)} \left[\frac{83^2}{11} + \frac{91^2}{11} + \frac{57^2}{11} \right] - 3(11+1) \\
 &= \frac{12}{11(11+1)} \left[\frac{6889}{11} + \frac{8281}{11} + \frac{3249}{11} \right] - 3(12) \\
 &= \frac{12}{14280} [186.19 + 113.44 + 361] - 660 \\
 &= \frac{12}{14280} [660.63] - 660 = -659.44
 \end{aligned}$$

From Table 1 above, the mean response to each of the measurement item as perceived by accounting officers, budget officers and the legislators showed agreement with all measurement items. The result of Kruskal-Wallis test of -659.44 is not within the acceptance zone given the table value of 10.597. Hence null hypothesis that stakeholders do not differ in their perception on the effects of compliance with budget process on budget performance in Kwara State was failed to be accepted. Dearden and Husted (1990) argued that for budget process to facilitate the implementation level of budget, the excessive influence of the executive arm of government must be curbed through increased and unlimited oversight function of the legislative arm.

Dunk (1993) undertook a study on the relationship between incidence of participation of subordinate and budgetary slack using Multiple Regression Model. The study reveals that only 30% of variations in budget are accounted for by subordinate participation. He however cautioned that such slacks cannot be avoided as gain from knowledge of the subordinate outweighs the budgetary slack. Similarly, Fisher, Maines, Peffer and Sprinkle (2002) identified that performance evaluation of public office holders based on budget as focal point may be misleading as they might have deliberately allow slack in the budget at planning stage, to better their 'performance' thereby allowing them free hand in allocating scarce resources to their personal interest and still have their stewardship viewed positively. Bhide and Panda, (2002) advocated that assessment of budget performance should be judged using other indices such as composition of revenue, capital expenditure, human development index and fiscal prudence. It is observed that focusing on a single criterion

such as fiscal or revenue deficit is not appropriate. Hayes and Millar (1990) while studying the budgetary performance as a basis of rewarding public administrator for matching appropriation with expenditure found that this may not be objective unless a predetermined level of welfare (outcome) is predicted within a reasonable limit of spending.

CONCLUSIONS AND RECOMMENDATIONS

The study concludes that better awareness of budget process has positive impact on budget implementation in the State. Also, ministries and departments of adhered to reasonable extent with the process involved in budget formulation and execution as spelt out in the State budget guideline. The Stakeholders in budget implementation Kwara State believe that budget process is one of the factors that account for better budget performance. Based on the conclusion, the following recommendations are made with a view to improving the budgetary performance in Kwara State. There is the need to improve the level of awareness to 100% among the stakeholders on budget implementation of the study who are the executors of the state strategic policy and plan as a stated in the budget. This could be done through seminars, workshop, to be organized for not only the incumbent accounting officer and budget officer so as to sustain or improve the present level of awareness among them. The State Government should improve the level of compliance to due process on budget formulation and implementation by ensuring strict adherence to relevant law guiding budget process. It also recommended that mercenaries of the State Government involved in approval and release of fund should fast track prompt release of fund without compromising the need for its judicious use. The existing budget process and budgetary controls should be improved upon within the legal framework of relevant laws and regulations so as to foster the achievement of ministries and department budget objectives through improved budgetary control. Kwara State Government should try to achieve stronger relationship between budget and actual expenditure by incurring expenditure in line with budget, thereby increasing the citizen welfare through improved level of budget implementation.

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